

Table 2: Dependency Exemption for Qualifying Relative



interview
tips

You must start with Table 1. (To claim a qualifying relative dependent, you must first meet the Dependent Taxpayer, Joint Return and Citizen or Resident Tests in steps 1-4 of table 1)
Probe/Action: Ask the taxpayer:

step 1	Is the person your qualifying child or the qualifying child of anyone else? A child is not the qualifying child of any other taxpayer if the child's parent (or any other person for whom the child is defined as a qualifying child) is not required to file a U.S. income tax return or files an income tax return only to get a refund of income tax withheld.	If YES , the person is not a qualifying relative. (See Qualifying Child Interview Tips.) If NO , go to Step 2.
step 2	Was the person your son, daughter, stepchild, foster child, or a descendant of any of them (i.e., your grandchild)? OR Was the person your brother, sister, or a son or daughter of either of them (i.e., your niece or nephew)? OR Was the person your father, mother, or an ancestor or sibling of either of them (i.e., your grandmother, grandfather, aunt, or uncle)? OR Was the person your half brother, half sister, stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law?*	If NO , go to Step 3. If YES , go to Step 4. Note: The relatives listed in Step 2 are considered "Relatives who do not have to live with you"
step 3	Was the person any other person (other than your spouse) who lived with you all year as a member of your household?	If NO , you cannot claim this person as a dependent. If YES , see footnote for Step 3, then go to Step 4. Note: There are exceptions for kidnapped children; a child who was born or died during the year; certain temporary absences—school, vacation, medical care, etc.
step 4	Did the person have gross taxable income of less than \$3,700 in 2011?*	If NO , you cannot claim this person as a dependent. If YES , go to Step 5.
step 5	Did you provide more than half the person's total support for the year?*	If YES , you can claim this person as your qualifying relative dependent. (Use Table 3 to see if the exception for children of divorced or separated parents or parents who live apart applies.) If NO , go to Step 6.

continued on next page

Footnotes:

Step 2: Any of these relationships that were established by marriage are not ended by death or divorce.

Step 3: A person does not meet this test if at any time during the year the relationship between you and that person violates local law.

Step 4: For purposes of this test, the gross income of an individual who is permanently and totally disabled at any time during the year does not include income for services the individual performs at a sheltered workshop.

Step 5: A worksheet for determining support is included at the end of this section

See Table 3 for the exception to the support test for children of divorced or separated parents or parents who live apart.

If a child receives social security benefits and uses them toward his or her own support, those benefits are considered as provided by the child. Benefits provided by the state to a needy person (welfare, food stamps, housing) are generally considered support provided by the state.



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Continued
Probe/Action: Ask the taxpayer:

step 6	Did another person provide more than half the person's total support?	If YES , you cannot claim an exemption for this person. If NO , go to Step 7.
step 7	Did two or more people together provide more than half the person's total support?	If YES , go to Step 8. If NO , you cannot claim this person as a dependent.
step 8	Did you provide more than 10% of the person's total support for the year?	If YES , go to Step 9. If NO , you cannot claim this person as a dependent.
step 9	Did the other person(s) providing more than 10% of the person's total support for the year provide you with a signed statement (Form 2120) agreeing not to claim the exemption?	If YES , you can claim an exemption for this person. If NO , you cannot claim this person as a dependent.